

SCHEDULE X

FORM N-11/N-12/N-13/N-15

(Rev. 2003)

STATE OF HAWAII—DEPARTMENT OF TAXATION

TAX CREDITS FOR HAWAII RESIDENTS

Attach to Form N-11, N-12, N-13, or N-15

2003

Name(s) as shown on Form N-11, N-12, N-13, or N-15

Your social security number

Caution: Please read the instructions for Schedule X in your tax return instruction booklet carefully before completing this schedule.

PART I: LOW-INCOME REFUNDABLE TAX CREDIT

- 1 Is your adjusted gross income (Form N-11, line 19; Form N-12, line 32; Form N-13, line 11; or Form N-15, line 33, Column A) \$20,000 or less?
If "No", **STOP**. You cannot claim this credit. However, you may claim the credit for a minor child receiving support from the Department of Human Services, etc. In this situation, only complete lines 3, 9, and 10. If "Yes", go to line 2.
- 2 List YOURSELF, YOUR SPOUSE, AND YOUR DEPENDENTS if all the requirements in the box below are met.
You must provide more than half of the support for any dependent listed. Do not list minor children supported by public assistance.

2 Listed Person Must Meet All Requirements		Name	Name
a) Resident of Hawaii	c) Not in prison, youth correctional facility, or jail for entire taxable year		
b) Present in Hawaii more than 9 months during 2003	d) Cannot be claimed as a dependent by another taxpayer		

Enter the number of qualified persons listed above **2**

- 3 List all MINOR CHILDREN RECEIVING MORE THAN HALF OF THEIR SUPPORT FROM PUBLIC AGENCIES, such as the Department of Human Services, who meet all the requirements in the box below.

3 Listed Person Must Meet All Requirements		Caution: Do not list any children already listed on line 2 above.		
		Name	Social Security Number	Relationship to You
a) Resident of Hawaii	d) More than half of support from public agency			
b) Present in Hawaii more than 9 months during 2003	e) Not listed on any other Hawaii tax return			
c) Not in prison, youth correctional facility, or jail for entire taxable year				

Enter the number of children listed above. Also enter this number in the space provided on Form N-11, line 33; Form N-12, line 46; Form N-13, line 21c; or Form N-15, line 48

3

4 Enter the amount of your adjusted gross income (Form N-11, line 19; Form N-12, line 32; Form N-13, line 11; or Form N-15, line 33, Column A)	4	
5 If you are married filing a separate return, enter your spouse's adjusted gross income	5	
6 Add lines 4 and 5. Enter the total here	6	
7 Enter on line 7 the amount of the tax credit shown below that applies to the amount on line 6. If line 6 is: Tax credit per qualified exemption is: Under \$10,000\$35 \$10,000 under \$15,00025 \$15,000 to \$20,00010 Over \$20,0000	7	
8 Multiply line 2 by line 7. Enter the total here	8	
9 Multiply line 3 by \$35. Enter the total here	9	
10 Add lines 8 and 9. Enter the result here and on Form N-11, line 33; Form N-12, line 46; Form N-13, line 21c; or Form N-15, line 48. This is your low-income refundable tax credit. (Whole dollars only)	10	00

PART II: CREDIT FOR LOW-INCOME HOUSEHOLD RENTERS

- 1 Is your adjusted gross income (Form N-11, line 19; Form N-12, line 32; Form N-13, line 11; or Form N-15, line 33, Column A) less than \$30,000? If "No", **STOP**. You cannot claim this credit. If "Yes", go to Question 2.
- 2 Are you a resident who was present in Hawaii more than nine months of the taxable year? If "No", **STOP**. You cannot claim this credit. If "Yes", go to Question 3.
- 3 Can you be claimed as a dependent by another taxpayer? If "Yes", **STOP**. You cannot claim this credit. If "No", proceed to line 4.
- 4 Enter required information for each rental unit that was fully subject to real property tax. DO NOT list rental units that were wholly or partially exempt from real property tax. If you occupied more than one qualified unit, submit the required information for each additional unit on a separate sheet. If you shared the unit with others, enter only YOUR SHARE of the rent.

Address (give Apt. No., if any)

Occupied From month, 2003, To month, 2003. Total rent paid for this period. \$

Owned by (or agent for owner) name address

.....
(General Excise Tax License)

5 Add up YOUR SHARE of rent paid during the taxable year for all the units you have listed.	5	
6 Enter the amount of your exclusions (e.g. utilities, parking stalls, ground rent, rental subsidies such as public assistance)	6	
7 Line 5 minus line 6. If this amount is less than \$1,000, STOP . You cannot claim this credit	7	
8 Enter the number of qualified exemptions from the worksheet in the Instructions.	8	
9 Multiply the number of exemptions on line 8 by \$50 and enter the result here and on Form N-11, line 34; Form N-12, line 47; Form N-13, line 21d; or Form N-15, line 49. This is your low-income household renter's credit. (Whole dollars only)	9	00

PART III: CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES**Section A: Care Provider Information**

1	(a) Care Provider's name	(b) Address (number, street, city, state and ZIP code)	(c) Identification number (SSN or EIN)	(d) General Excise Tax License Number	(e) Amount paid

Section B: Employer-Paid Dependent Care Benefits — (If you did not receive benefits, skip to line 16)

2 Enter the total amount of dependent care benefits you received from your employer for 2003. This amount should be shown in Box 10 of your W-2 form(s).....	2	
3 Enter the amount forfeited, if any. (See the Instructions)	3	
4 Line 2 minus line 3.....	4	
5 Enter the total amount of qualified expenses incurred in 2003 for the care of the qualifying person(s)	5	
6 Enter the smaller of line 4 or 5.....	6	
7 Enter YOUR earned income	7	
8 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see Instructions); if married filing separately, see the instructions for the amount to enter; all others , enter the amount from line 7	8	
9 Enter the smallest of line 6, 7, or 8	9	
10 Excluded benefits. Enter here the smaller of the following: (a) the amount from line 9, or (b) \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 8).....	10	
11 Taxable benefits. Line 4 minus line 10. Also, include this amount on Form N-12, line 7; Form N-13, line 7; or Form N-15, line 7. On the corresponding dotted line write "DCB".....	11	
12 Enter \$2,400 (\$4,800 if two or more qualifying persons)	12	
13 Enter the amount from line 10	13	
14 Line 12 minus line 13. If zero or less, STOP . You cannot take the credit. Exception. If you paid 2002 expenses in 2003 (see Instructions).....	14	
15 Enter the amount of qualified expenses you incurred and paid in 2003. DO NOT include on this line any excluded benefits shown on line 10.....	15	

Section C: Credit for Child and Dependent Care Expenses

16	(a) Qualifying person's name	(b) Relationship	(c) Qualifying person's social security number	(d) Qualified expenses you incurred and paid in 2003 for the person listed in column (a)

17 Add the amounts in column (d) of line 16. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Section B, enter the smaller of line 14 or line 15.....	17			
18 Enter YOUR earned income	18			
19 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the Instructions); all others , enter the amount from line 18	19			
20 Enter the smallest of line 17, 18, or 19.....	20			
21 Enter adjusted gross income from Form N-11, line 19; Form N-12, line 32; Form N-13, line 11; or Form N-15, line 33, Column A	21			
22 Enter on line 22 the decimal amount shown below that applies to the amount on line 21.				
If line 21 is:	Decimal amount is:	If line 21 is:		Decimal amount is:
Under \$22,001	.25	\$32,001 — 34,000		.19
\$22,001 — 24,000	.24	34,001 — 36,000		.18
24,001 — 26,000	.23	36,001 — 38,000	.17	
26,001 — 28,000	.22	38,001 — 40,000	.16	
28,001 — 30,000	.21	40,001 and over	.15	
30,001 — 32,000	.20			
			22	X
23 Multiply line 20 by the decimal amount on line 22. Enter the result here and on Form N-11, line 35; Form N-12, line 48; Form N-13, line 21e; or Form N-15, line 50. (Whole dollars only)			23	00